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wherein a surface roughness (Ra) of the magnetic recording medium is at most 50 Å, and a product ($\mu_{max} \times t$) of a maximum permeability (μ_{max}) and a thickness (t) of the at least two soft magnetic layers is at least 1,000,000 (H·Å/m).

3. (Amended) The magnetic recording medium according to Claim 1, further comprising a plurality of soft magnetic layers, said plurality of soft magnetic layers having from 2 to 20 soft magnetic layers, and a separate layer is provided between any two soft magnetic layers.

4. (Amended) The magnetic recording medium according to Claim 1, wherein the total thickness of the at least two soft magnetic layers and the separate layer is from 500 to 10,000 Å.

5. (Amended) The magnetic recording medium according to Claim 1, wherein the ratio of the total thickness of the at least two soft magnetic layers and the separate layer to the thickness of the separate layer, is from 1:0.05 to 1:0.5.

6. (Amended) The magnetic recording medium according to Claim 1, wherein the ratio of the total thickness of the at least two soft magnetic layers and the separate layer to the thickness of the separate layer, is from 1:0.07 to 1:0.2.

7. (Amended) The magnetic recording medium according to Claim 1, wherein the separate layer is a non-magnetic layer.

8. (Amended) The magnetic recording medium according to Claim 1, wherein the separate layer is Cr or an alloy containing Cr as the main component.

9. (Amended) The magnetic recording medium according to Claim 1, wherein a thickness of the separate layer is from 50 to 300 Å.

10. (Amended) The magnetic recording medium according to Claim 1, wherein a maximum permeability of the at least two soft magnetic layers is from 10 to 1,000,000 H/m.

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11. (Amended) The magnetic recording medium according to Claim 1, wherein a coercive force of the at least two soft magnetic layers is at most 100 Oersted.

12. (Amended) The magnetic recording medium according to Claim 1, wherein the at least two soft magnetic layers are made of a NiFe alloy or a NiFeMo alloy.

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14. (Amended) A magnetic recording apparatus comprising:
a magnetic recording medium;
driving means to drive the magnetic recording medium in a recording direction; and
a magnetic head provided with a recording section and a reproducing section, means
to relatively move the magnetic head against the magnetic recording medium, and
recording/reproducing signal treating means to input recording signals to the magnetic head
and to output reproducing signals from the magnetic head,
wherein the magnetic recording medium is a magnetic recording medium as defined
in Claim 1.

REMARKS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 1 and 3-14 are pending in the present application. Claims 1, 3-12, and 14 are amended by the present amendment.

In the outstanding Office Action, Claims 3 and 10-12 were rejected under 35 U.S.C. § 112, second paragraph; Claims 1-7 and 9-13 were rejected under 35 U.S.C. § 103(a) as unpatentable over Sugita et al. (U.S. Patent No. 4,687,712, herein “Sugita”) in view of Hokkyo et al. (U.S. Patent No. 6,387,483 B1, herein “Hokkyo”) and Michaelsen et al. (U.S. Patent No. 4,245,008, herein “Michaelsen”); Claim 8 was rejected under 35 U.S.C. § 103(a) as unpatentable over Sugita in view of Hokkyo and Lal et al. (U.S. Patent No. 5,834,111,